



General Assembly

Amendment

January Session, 2011

LCO No. 8705

SB0116208705SD0

Offered by:

SEN. DAILY, 33rd Dist.
SEN. WILLIAMS, 29th Dist.
SEN. COLEMAN, 2nd Dist.
SEN. DOYLE, 9th Dist.
SEN. LEBEAU, 3rd Dist.
SEN. BYE, 5th Dist.
SEN. GERRATANA, 6th Dist.
SEN. SLOSSBERG, 14th Dist.
SEN. FASANO, 34th Dist.

SEN. FRANTZ, 36th Dist.
SEN. MCLACHLAN, 24th Dist.
REP. KLARIDES, 114th Dist.
REP. DAVIS P., 117th Dist.
REP. FLOREN, 149th Dist.
REP. BECKER, 19th Dist.
REP. WADSWORTH, 21st Dist.
REP. BARAM, 15th Dist.
REP. JOHNSON, 49th Dist.

To: Subst. Senate Bill No. 1162

File No. 754

Cal. No. 467

**"AN ACT CONCERNING THE FILING DEADLINE FOR CERTAIN
PROPERTY TAX EXEMPTIONS."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (A) of subdivision (7) of section 12-81 of the general
5 statutes and section 12-87a of the general statutes, any person
6 otherwise eligible for a 2009 grand list exemption pursuant to said
7 subdivision (7) in the city of Middletown, except that such person
8 failed to file the required exemption application within the time period
9 prescribed, shall be regarded as having filed said application in a

10 timely manner if such person files said application not later than thirty
11 days after the effective date of this section and pays the late filing fee
12 pursuant to section 12-87a of the general statutes. Upon confirmation
13 of the receipt of such fee and verification of the exemption eligibility of
14 such property, the assessor shall approve the exemption for such
15 property. If taxes, interest or penalties have been paid on the property
16 for which such exemption is approved, the city of Middletown shall
17 reimburse such person in an amount equal to the amount by which
18 such taxes, interest and penalties exceed any taxes payable if the
19 application had been filed in a timely manner.

20 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
21 subparagraph (B) of subdivision (7) of section 12-81 of the general
22 statutes, the city of Middletown shall waive any interest and penalties
23 due on property tax owed for the assessment year commencing
24 October 1, 2009, by any corporation organized exclusively for
25 scientific, educational, literary, historic or charitable purposes that, in
26 reliance upon the city of Middletown tax assessor's statement that such
27 corporation would be tax exempt, (1) owns property in the city of
28 Middletown used as affordable senior housing, (2) operates affordable
29 senior housing in the city of Middletown, and (3) was not assessed
30 property tax for the assessment years from October 1, 2002, to October
31 1, 2009, inclusive.

32 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
33 section 12-62 of the general statutes or any other provision of the
34 general statutes, any municipal charter, any special act or any home
35 rule ordinance, the town of Cromwell shall not be required to effect a
36 revaluation prior to the assessment year commencing on October 1,
37 2012, provided any decision not to implement a revaluation pursuant
38 to this section is approved by the legislative body of such town. The
39 rate maker, as defined in section 12-131 of the general statutes, in such
40 town may prepare new rate bills under the provisions of chapter 204 of
41 the general statutes in order to carry out the provisions of this section.
42 Any required revaluation subsequent to any delayed revaluation
43 effected pursuant to this section shall be effected in accordance with

44 the provisions of section 12-62 of the general statutes. Such subsequent
45 revaluation shall recommence at the point in the schedule required
46 pursuant to section 12-62 of the general statutes that such town was
47 following prior to such delay.

48 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
49 section 12-62 of the general statutes or any other provision of the
50 general statutes, any municipal charter, any special act or any home
51 rule ordinance, the town of East Windsor shall not be required to effect
52 a revaluation prior to the assessment year commencing on October 1,
53 2012, provided any decision not to implement a revaluation pursuant
54 to this section is approved by the legislative body of such town. The
55 rate maker, as defined in section 12-131 of the general statutes, in such
56 town may prepare new rate bills under the provisions of chapter 204 of
57 the general statutes in order to carry out the provisions of this section.
58 Any required revaluation subsequent to any delayed revaluation
59 effected pursuant to this section shall be effected in accordance with
60 the provisions of section 12-62 of the general statutes. Such subsequent
61 revaluation shall recommence at the point in the schedule required
62 pursuant to section 12-62 of the general statutes that such town was
63 following prior to such delay.

64 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
65 section 12-62 of the general statutes or any other provision of the
66 general statutes, any municipal charter, any special act or any home
67 rule ordinance, the town of Orange shall not be required to effect a
68 revaluation prior to the assessment year commencing on October 1,
69 2012, provided any decision not to implement a revaluation pursuant
70 to this section is approved by the legislative body of such town. The
71 rate maker, as defined in section 12-131 of the general statutes, in such
72 town may prepare new rate bills under the provisions of chapter 204 of
73 the general statutes in order to carry out the provisions of this section.
74 Any required revaluation subsequent to any delayed revaluation
75 effected pursuant to this section shall be effected in accordance with
76 the provisions of section 12-62 of the general statutes. Such subsequent
77 revaluation shall recommence at the point in the schedule required

78 pursuant to section 12-62 of the general statutes that such town was
79 following prior to such delay.

80 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
81 section 12-62 of the general statutes or any other provision of the
82 general statutes, any municipal charter, any special act or any home
83 rule ordinance, the town of Farmington shall not be required to effect a
84 revaluation prior to the assessment year commencing on October 1,
85 2012, provided any decision not to implement a revaluation pursuant
86 to this section is approved by the legislative body of such town. The
87 rate maker, as defined in section 12-131 of the general statutes, in such
88 town may prepare new rate bills under the provisions of chapter 204 of
89 the general statutes in order to carry out the provisions of this section.
90 Any required revaluation subsequent to any delayed revaluation
91 effected pursuant to this section shall be effected in accordance with
92 the provisions of section 12-62 of the general statutes. Such subsequent
93 revaluation shall recommence at the point in the schedule required
94 pursuant to section 12-62 of the general statutes that such town was
95 following prior to such delay.

96 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of
97 section 12-62 of the general statutes or any other provision of the
98 general statutes, any municipal charter, any special act or any home
99 rule ordinance, the town of Windham shall not be required to effect a
100 revaluation prior to the assessment year commencing on October 1,
101 2012, provided any decision not to implement a revaluation pursuant
102 to this section is approved by the legislative body of such town. The
103 rate maker, as defined in section 12-131 of the general statutes, in such
104 town may prepare new rate bills under the provisions of chapter 204 of
105 the general statutes in order to carry out the provisions of this section.
106 Any required revaluation subsequent to any delayed revaluation
107 effected pursuant to this section shall be effected in accordance with
108 the provisions of section 12-62 of the general statutes. Such subsequent
109 revaluation shall recommence at the point in the schedule required
110 pursuant to section 12-62 of the general statutes that such town was
111 following prior to such delay.

112 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
113 section 12-62 of the general statutes or any other provision of the
114 general statutes, any municipal charter, any special act or any home
115 rule ordinance, the city of Stamford shall not be required to effect a
116 revaluation prior to the assessment year commencing on October 1,
117 2012, provided any decision not to implement a revaluation pursuant
118 to this section is approved by the legislative body of such city. The rate
119 maker, as defined in section 12-131 of the general statutes, in such city
120 may prepare new rate bills under the provisions of chapter 204 of the
121 general statutes in order to carry out the provisions of this section. Any
122 required revaluation subsequent to any delayed revaluation effected
123 pursuant to this section shall be effected in accordance with the
124 provisions of section 12-62 of the general statutes. Such subsequent
125 revaluation shall recommence at the point in the schedule required
126 pursuant to section 12-62 of the general statutes that such city was
127 following prior to such delay.

128 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
129 subparagraph (B) of subdivision (72) of section 12-81 of the general
130 statutes, any person otherwise eligible for a 2009 grand list exemption
131 pursuant to said subdivision (72) in the town of Bloomfield, except that
132 such person failed to file the required exemption application within
133 the time period prescribed, shall be regarded as having filed said
134 application in a timely manner if such person files said application not
135 later than thirty days after the effective date of this section, and pays
136 the late filing fee pursuant to section 12-81k of the general statutes.
137 Upon confirmation of the receipt of such fee and verification of the
138 exemption eligibility of the machinery and equipment included in such
139 application, the assessor shall approve the exemption for such
140 property. If taxes have been paid on the property for which such
141 exemption is approved, the town of Bloomfield shall reimburse such
142 person in an amount equal to the amount by which such taxes exceed
143 the taxes payable if the application had been filed in a timely manner.

144 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of
145 subparagraph (B) of subdivision (74) of section 12-81 of the general

146 statutes, any person otherwise eligible for a 2009 grand list exemption
147 and a 2010 grand list exemption pursuant to said subdivision (74) in
148 the town of Franklin, except that such person failed to file the required
149 exemption applications within the time period prescribed, shall be
150 regarded as having filed said applications in a timely manner if such
151 person files said applications not later than thirty days after the
152 effective date of this section and pays the late filing fees pursuant to
153 section 12-81k of the general statutes. Upon confirmation of the receipt
154 of such fees and verification of the exemption eligibility of the vehicle
155 included in such applications, the assessor shall approve the
156 exemptions for such property. If taxes have been paid on the property
157 for which such exemptions are approved, the town of Franklin shall
158 reimburse such person in an amount equal to the amount by which
159 such taxes exceed the taxes payable if the applications had been filed in
160 a timely manner.

161 Sec. 11. (*Effective from passage*) Notwithstanding the provisions of
162 subparagraph (B) of subdivision (72) of section 12-81 of the general
163 statutes, any person otherwise eligible for a 2006 grand list exemption,
164 a 2007 grand list exemption and a 2008 grand list exemption pursuant
165 to said subdivision (72) in the city of Hartford, except that such person
166 failed to file the required exemption application within the time period
167 prescribed, shall be regarded as having filed said application in a
168 timely manner if such person files said application not later than thirty
169 days after the effective date of this section and pays the late filing fee
170 pursuant to section 12-81k of the general statutes. Upon confirmation
171 of the receipt of such fee and verification of the exemption eligibility of
172 the machinery and equipment included in such application, the
173 assessor shall approve the exemption for such property. If taxes have
174 been paid on the property for which such exemption is approved, the
175 city of Hartford shall reimburse such person in an amount equal to the
176 amount by which such taxes exceed the taxes payable if the application
177 had been filed in a timely manner.

178 Sec. 12. (*Effective from passage*) Notwithstanding the time limit set
179 forth in subsection (d) of section 12-120b of the general statutes, any

180 person in the town of Sprague who failed to file a written request for a
181 reconsideration of the decision by the Secretary of the Office of Policy
182 and Management to modify or deny an exemption granted by the
183 assessor of said town under the provisions of subdivision (72) of
184 section 12-81 of the general statutes, for the assessment year
185 commencing October 1, 2008, may file a request for such
186 reconsideration, provided such request (1) is filed not later than thirty
187 days after the effective date of this section, and (2) is accompanied by
188 all documentation and information specified in the secretary's letter of
189 modification or denial. Said secretary shall, not later than thirty days
190 following receipt of such person's request and the required supporting
191 documentation and information, reconsider the decision to modify or
192 deny said exemption, and shall send a written determination with
193 respect to such decision to such person. If aggrieved by the secretary's
194 determination, such person may request a hearing before said
195 secretary, in accordance with the provisions of subdivision (d) of
196 section 12-120b of the general statutes. If said secretary determines that
197 such person is eligible for the exemption claimed for the assessment
198 year commencing October 1, 2008, under the provisions of subdivision
199 (72) of section 12-81 of the general statutes, said secretary shall notify
200 such person and the assessor of the town of Sprague of such approval.
201 If taxes have been paid on the machinery and equipment for which
202 such exemption is approved by said secretary, the town of Sprague
203 shall reimburse the person who made such payment in an amount
204 equal to the amount of the exemption so determined by the secretary.

205 Sec. 13. (*Effective from passage*) Notwithstanding the time limit set
206 forth in subsection (d) of section 12-120b of the general statutes, any
207 person in the town of Seymour who failed to file a written request for a
208 reconsideration of the decision by the Secretary of the Office of Policy
209 and Management to modify or deny an exemption granted by the
210 assessor of said town under the provisions of subdivision (72) of
211 section 12-81 of the general statutes, for the assessment year
212 commencing October 1, 2008, may file a request for such
213 reconsideration, provided such request (1) is filed not later than thirty

214 days after the effective date of this section, and (2) is accompanied by
215 all documentation and information specified in the secretary's letter of
216 modification or denial. Said secretary shall, not later than thirty days
217 following receipt of such person's request and the required supporting
218 documentation and information, reconsider the decision to modify or
219 deny said exemption, and shall send a written determination with
220 respect to such decision to such person. If aggrieved by the secretary's
221 determination, such person may request a hearing before said
222 secretary, in accordance with the provisions of subdivision (d) of
223 section 12-120b of the general statutes. If said secretary determines that
224 such person is eligible for the exemption claimed for the assessment
225 year commencing October 1, 2008, under the provisions of subdivision
226 (72) of section 12-81 of the general statutes, said secretary shall notify
227 such person and the assessor of the town of Seymour of such approval.
228 If taxes have been paid on the machinery and equipment for which
229 such exemption is approved by said secretary, the town of Seymour
230 shall reimburse the person who made such payment in an amount
231 equal to the amount of the exemption so determined by the secretary.

232 Sec. 14. (*Effective from passage*) Notwithstanding the provisions of
233 subparagraph (B) of subdivision (72) of section 12-81 of the general
234 statutes, any person otherwise eligible for a 2007 grand list exemption
235 pursuant to said subdivision (72) in the city of New Haven, except that
236 such person failed to file the required exemption application within
237 the time period prescribed, shall be regarded as having filed said
238 application in a timely manner if such person files said application not
239 later than thirty days after the effective date of this section, and pays
240 the late filing fee pursuant to section 12-81k of the general statutes.
241 Upon confirmation of the receipt of such fee and verification of the
242 exemption eligibility of the machinery and equipment included in such
243 application, the assessor shall approve the exemption for such
244 property. If taxes have been paid on the property for which such
245 exemption is approved, the City of New Haven shall reimburse such
246 person in an amount equal to the amount by which such taxes exceed
247 the taxes payable if the application had been filed in a timely manner.

248 Sec. 15. (*Effective from passage*) Notwithstanding the provisions of
249 subparagraph (B) of subdivision (72) of section 12-81 of the general
250 statutes, any person otherwise eligible for a 2008 grand list exemption
251 and a 2010 grand list exemption pursuant to said subdivision (72) in
252 the town of Windsor, except that such person failed to file the required
253 exemption applications within the time period prescribed, shall be
254 regarded as having filed said applications in a timely manner if such
255 person files said applications not later than thirty days after the
256 effective date of this section and pays the late filing fees pursuant to
257 section 12-81k of the general statutes. Upon confirmation of the receipt
258 of such fees and verification of the exemption eligibility of the
259 machinery and equipment included in such applications, the assessor
260 shall approve the exemptions for such property. If taxes have been
261 paid on the property for which such exemptions are approved, the
262 town of Windsor shall reimburse such person in an amount equal to
263 the amount by which such taxes exceed the taxes payable if the
264 applications had been filed in a timely manner.

265 Sec. 16. (*Effective from passage*) Notwithstanding the provisions of
266 subparagraph (B) of subdivision (72) of section 12-81 of the general
267 statutes, any person otherwise eligible for a 2006 grand list exemption
268 pursuant to said subdivision (72) in the city of Danbury, except that
269 such person failed to file the required exemption application within
270 the time period prescribed, shall be regarded as having filed said
271 application in a timely manner if such person files said application not
272 later than thirty days after the effective date of this section, and pays
273 the late filing fee pursuant to section 12-81k of the general statutes.
274 Upon confirmation of the receipt of such fee and verification of the
275 exemption eligibility of the machinery and equipment included in such
276 application, the assessor shall approve the exemption for such
277 property. If taxes have been paid on the property for which such
278 exemption is approved, the city of Danbury shall reimburse such
279 person in an amount equal to the amount by which such taxes exceed
280 the taxes payable if the application had been filed in a timely manner.

281 Sec. 17. Subdivision (3) of subsection (b) of section 96 of public act

282 11-6, as amended by section 44 of house bill 6652 of the current session,
 283 is repealed and the following is substituted in lieu thereof (*Effective July*
 284 *1, 2011*):

285 (3) Notwithstanding any provision of the general statutes, any
 286 municipality that, prior to June 30, 2011, was overpaid under the
 287 program set forth in section 12-94b of the general statutes, [as amended
 288 by this act] revision of 1958, revised to January 1, 2011, shall have such
 289 overpayments deducted from any grant payable pursuant to this
 290 section."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>from passage</i>	New section
Sec. 11	<i>from passage</i>	New section
Sec. 12	<i>from passage</i>	New section
Sec. 13	<i>from passage</i>	New section
Sec. 14	<i>from passage</i>	New section
Sec. 15	<i>from passage</i>	New section
Sec. 16	<i>from passage</i>	New section
Sec. 17	<i>July 1, 2011</i>	PA 11-6, Sec. 96(b)(3)